

## TOWN COUNCIL.

A SHORT AND LIVELY SESSION HELD MONDAY NIGHT.

**Tax Appellants Not Entitled to Discontinue—Council Accepts an Invitation to Participate in Memorial Day Exercises—Petitions for Street Lights Acted Upon**

The Town Council held a regular meeting on Monday night at which considerable public business was transacted.

Councilman Farrand brought a tax case to the attention of the Council for the purpose of ascertaining the right of an appealing taxpayer to the benefits accorded those who make prompt payment of taxes. In the case alluded to by Mr. Farrand, the party whose property was assessed appealed from the assessment to the Board of Commissioners of Appeal, and failing to get a reduction there carried the case to the State Board and then brought down the assessment. Payment of the tax on the basis fixed by the State Board was then tendered by the taxpayer and a demand made for the benefit of the discount allowed to those who paid taxes several weeks in advance of the legal date on which they are due. The Collector declined to allow the discount on the ground that he had no legal power to do so. The Council sustained the action of the Collector.

Mr. Farrand presented the complaint of another disgruntled citizen to the Council Monday night. It related to the felling of a tree last winter by the snowplough used in cleaning snow from the sidewalks. Inasmuch as this was the second time a tree planted at that particular place had been destroyed in a similar manner, the owner of the property in front of which the tree stood desired the town to replace the dead tree with a new one. The matter was referred to the Public Grounds Committee.

Councilman Conlan, Chairman of the Road Committee, requested that the Clerk be instructed to make the usual advertisements for broken stone for road repairs and also the call for the bids for making house sewer connections. Mr. Conlan also offered a motion to the effect that a town note for \$200 be issued in anticipation of taxes.

Councilman Walker asked if the proceeds of a previous note for a similar purpose had been used up.

Treasurer Osborne stated that there was a balance on hand of \$1300, but a bill for street lighting of \$200 and the interest of the street improvement bonds, amounting to \$1500, had to be met.

Councilman Walker submitted a bill for payment with the explanation that they had been contracted by the House Committee of the previous Council.

Councilman Moore of the Land Committee offered the deed of dedication to the town of certain lands to be used for street purposes. The property was conveyed to the town by the Peoples Land Company. Mr. Moore also reported the approval of the Board of Civil Service by the Board of Civil Service.

In order to conform with the new school law Chairman Peterson stated to the Council that the appointment of Councilmen Moore and Conlan as members of the Board of Estimate would have to be confirmed by the Councilmen, and the appointments were formally confirmed.

The Clerk reported that the Tax Collector desired to be authorized to advertise for sale the lands on which taxes of the year 1900 remained unpaid, and the Council voted to direct the Collector to proceed with the sale.

Councilman Farrand called attention to the nuisance existing at the canal conduit on Newark Avenue where second River passes under the canal. Two years ago the canal company, Mr. Farrand said, had promised to clean up the debris there and give free passage to the stream, but neglected to do so. He wanted to know if the Council had legal power to take action in the matter and compel the canal company to remedy the nuisance. Attorney Halfpenny said he would investigate the matter.

The Council accepted an invitation to attend the Memorial Day exercises to be held on the auspices of William Harrison Post, G. A. R., in Central Park on Friday evening, the 30th inst.

### New Telephones

The New York and New Jersey Telephone Company reports the following telephone subscribers: No. 284, A. Ryan, 61 Hillside Avenue; No. 285, James C. Beach, 73 Beach Street; No. 74, Mrs. Louis B. Barrett, Beach Street.

An extensive stock of fine glassware by C. Dorringer & Sons has long been in larger room for its adequate display. It has therefore been removed to 3 & 5 West Nineteenth St., corner of Fifth Avenue, N. Y. Down stairs at 36 Murray St., New York.

## ASSESSMENT OF PROPERTY

**Rules Laid Down by the State Board of Taxation for the Guidance of Assessors in Their Work—Special Emphasis on Constitutional Requirements**

The State Board of Taxation has jurisdiction over the work of all local assessors or boards of assessors throughout this State, and can arbitrarily increase or lower assessments in any municipality in this State as in its judgment seems proper. In view of the fact that the time has arrived for making the annual assessment for purposes of taxation, the State Board has issued circular letters and information to the assessors throughout the State. The State Board lays special emphasis on the constitutional requirements of assessing property at its true value and value.

There is also the statute which provides that the property shall be assessed according to its full and actual value. Notwithstanding the fact that the Board has repeatedly called the attention of assessors to these constitutional requirements of the Constitution and the statutes, in many of the taxing districts they have been disregarded and the law continually violated. These provisions, and the oath which the assessor subscribes to his duties, are so clear and unmistakable that they could seem impossible that there should be any question as to the duty of the assessors in this regard. The assessing of property upon any percentage less than true value is a source of great injustice to the taxpayer, because it makes the tax rate higher than it otherwise would be, and invariably results in unequal taxation between individuals and taxing districts. There is a tendency in some taxing districts to assess the property of non-residents at a greater percentage than that of residents. This is in plain violation of the rule of uniformity in taxation, which applies equally to residents and non-residents and not only causes irritation, but does material injury to the locality by causing the withdrawal of investments and retarding the development of property.

The rules by which assessors must be guided in their work are briefly summarized by the State Board as follows:

First—All property must be assessed according to its true value.

Second—Assessors must determine the true value of property from an actual view and from the best sources of information within their reach.

Third—No deductions shall be allowed either for indebtedness or for property claimed to be exempt from taxation, unless the person claiming a deduction shall file a statement in writing, under oath or affirmation, in compliance with the act of March 21, 1897, and February 21, 1898. The assessors, under all facts, have the power to ascertain the truth of such statements.

Fourth—Assessors shall enter in a separate list a description of all cemeteries, churches, and public buildings, and other real estate exempt from taxation, together with the name of the person or persons or corporation owning the same, and they shall value such buildings, property, lots and tracts of land at their true value in the same manner as other real estate, and in each case they shall state the ground of exemption.

Fifth—Lands occupied by a person other than the owner may be assessed to the owner, or as lands of non-residents, if owned by such, and unoccupied lands not owned by a person residing in the taxing district shall be deeded lands of non-residents, and shall be assessed as such.

Sixth—The tax on visible personal estate shall be assessed in and for the township, ward or taxing district where such property is found. The tax on other personal estate shall be assessed on each inhabitant in the township, ward or taxing district where he resides, as of the day prescribed by law for commencing the assessment for each year.

Seventh—All real estate shall be assessed in the city, township, borough or taxing district in which the same may be situated; when the line between taxing districts divides a farm or other tract of land, each part thereof shall be assessed to the owner thereof in the taxing district in which the same may be located, and this whether such dividing line be a city, township, borough or county line. (P. L. 1901, page 199.)

Eighth—Every person shall be assessed for all personal estate in his possession or under his control as guardian, trustee, executor, administrator, or in any other representative or fiduciary capacity, in the same manner as other persons are assessed.

Ninth—Whenever an exemption is claimed by a person in a township or taxing district, and the person to whom the indebtedness is due resides in another taxing district is claimed, it shall be the duty of the assessor allowing the exemption forthwith to notify the assessor in the township or taxing district where the creditor lives.

## FIGHT IS OVER.

B. F. HIGGINS AGAIN CHIEF ENGINEER.

**Appointed by the Town Council Monday Night—Three Nominations Made for the Position—Majority of Firemen Satisfied.**

Bernard F. Higgins is now serving his fourth consecutive term as Chief Engineer of the Fire Department. He was appointed to that office by the Town Council on Monday night. Chief Higgins has been twice appointed and twice elected to the office he now holds. His appointment ends a contest that has been going on in fire circles for several weeks past, and in which there has been a marvellous amount of misdirected guessing indulged in.

Rumors that the Council would act on the appointment of a Fire Chief Monday night drew a large crowd to the Council room to watch the vote. After all other business had been transacted, Clerk Johnson stated to the Council that the appointment of a Chief Engineer for the Fire Department required action by the Council at the meeting then in progress. Chairman Peterson then called for nominations for the position.

Councilman Walker of the Second Ward arose and gave him great pleasure to nominate a candidate for that office who was well known to the firemen and the people, and one who was a brave, experienced, and efficient fireman, and who had previously filled the office of Chief with satisfaction to the firemen and the public and with credit to himself, and because of his experience, efficiency, and ability he named Bernard F. Higgins for the office of Chief.

Mr. Farrand named Charles H. Ashley, and Mr. Moore named William K. Ryan.

When the ballot was taken Councilman Moore voted for Mr. Ryan, Councilman Farrand and Councilman Conlan voted for Mr. Ashley, and Councilmen Enright, Walker, and Harrison for Mr. Higgins. When it was evident that Mr. Ashley was in the minority compared with Mr. Higgins, Councilman Conlan changed his vote from Ashley to Higgins, and the latter was declared elected. Councilman Moore moved to make the election unanimous. It is understood that since the present Council was elected there has been a frequent change of face on the part of Councilmen with respect to the appointment to be made.

James V. Nichol of Active Hose Company, No. 2, was personally impudged by responsible parties to be a candidate for Chief, and was assured of four votes, but the tender of the position to Mr. Nichol was dependent upon the success of some other cause, and as they did not go through his positive appointment fell with them.

Charles Ashley of the Truck Company was at one time in the fight regarded as a winner, but it is said that his appointment as Chief would interfere with a responsible position he now holds in a large manufacturing establishment.

The appointment of Mr. Higgins gives satisfaction to the majority of the firemen, and the probability is that he would have secured a majority of votes if the office had been filled by election as in the past two years. Mr. Higgins, it is conceded, makes a good Chief. He takes great personal interest in the department, and is faithful in the discharge of his duties. He looks after the personal interests of the firemen and endeavors to deal in an equitable manner with each company of the department.

### Brookside Place in Line.

Brookside Place is in line for some improvements. When the matter of street lighting was under discussion at the Town Council meeting Monday night Councilman Conlan made a special plea for Brookside Place, and asked to have lights placed in that street. Brookside Place, Mr. Conlan said, was a new street containing about twenty-one new houses, and the property-owners paid a large sum in taxes and had no improvements.

Mr. Moore asked Mr. Conlan what he thought was the need of Brookside Place in the way of lighting.

Mr. Conlan replied that an arc light was needed at the head of the street, and at least two incandescent lamps in the street.

Councilman Walker, under the subject of street lighting, reminded the Council of some two-year-old unfulfilled promises to the residents of Spring Street and Myrtle Avenue in the Second Ward that lights could be placed in those streets. Mr. Walker urged that those two streets be given special consideration this year, and a general motion referring the lighting needs of all three streets to the Street Lighting Committee with power was adopted.

Mr. Farrand, Chairman of the Street Lighting Committee, said that he was familiar with the situation in Brookside Place, but he did not know about Spring Street and Myrtle Avenue, but would look over the ground.

## STREETS AND SEWERS.

NEW WORK PLANNED BY THE TOWN COUNCIL.

**Bids for Broken Stone Solicited—Delaware Avenue to be Opened—Morton Street Sewer Bids in, and Charles Street Sewer Ordered.**

The Road Committee of the Town Council (Messrs. Conlan and Harrison) advertises this week for bids for broken stone for road repairs. The Road Committee is regarded as among the most important of the sub-committees of the Town Council. Its work is always apparent and affords the most conspicuous target for public criticism, and it always has an amount of work on hand vastly in excess of the funds at its disposal to work with.

The Road Committee of the current year, although only a short time in charge, has graded the Charles Street extension, and is now at work on Linden Avenue, where important and extensive improvements were undertaken last year and left incomplete for lack of funds. That street will be completed now before other work is undertaken.

The next piece of work after Linden Avenue will be a Watering Centre, where an iron pipe that crosses Dodd Street there is and is supposed to carry the surface water from the centre, but does not, will be taken up and replaced with a gutter.

Chairman Conlan of the Road Committee submitted the Council on Monday night a petition for the opening and widening of Delaware Avenue from Ella to Grace Street, and as soon as the legal formalities are carried out that street will be put in proper shape.

Jerome Place, another new street being rapidly built up, will be graded and put in shape by the Road Committee, and Brookside Place will receive some attention.

The Sewer Committee of the Council (Messrs. Conlan and Moore) will have much important work to look after this year, and among the first things that will demand attention will be the awarding of the Morton Street sewer contract, for which bids were opened Monday night at the Council meeting. Only three competitors bid for the work—Pasquillo & Slatone, Donato & Fasco, both Brooklyn firms, and Martin J. Callahan of this town. Mr. Callahan's bid was low. The bids are now in the hands of the Sewer Committee for comparison and computation.

The Sewer Committee was authorized on Monday night to advertise for bids for the work of making house connections to the sewers. The Charles Street sewer ordinance was also introduced. The probability is that with the opening of Delaware Avenue a sewer will be constructed in that street.

Among the pressing needs of this town is a general system of garbage collection and disposal, and it is a work that bears some relation to that of the Sewer Committee, and it may be before the year is out that some plan may be devised towards making it feasible to have a garbage collection system in operation here. The adjournment of vacant lots with tin cans and other refuse is becoming an abomination and a public disgrace, and also the cause of much contention among neighbors. Some people who do not like to have their own premises littered with refuse carry it to some vacant lot, much to the annoyance of the near by residents.

The township of Belleville is ahead of Bloomfield in this particular matter of public cleanliness by putting in operation a public scavenger system. Bloomfield will soon be the only town in the county without such convenience.

### Cost of High Schools.

The statement made by Rev. Charles H. Mann of the Orange Board of Education that high schools are too expensive, has stirred up considerable comment all over the State, and has opened a mild controversy as to the need and value of the high schools.

The reasonable speech was made before the Civic Club of Orange, and he made the statement that the cost of a high school education was too high, and that the figures in the case of Orange showed that only 5 per cent. of the school population reached the elaborate curriculum of the high school, and that 20 per cent. of the entire amount expended for public education went for the maintenance of the high school department.

The State educational authorities do not agree with all the general dissection propositions, but do admit that a modern high school, with its scientific environment, its high-grade apparatus, laboratory and expensive books is expensive, and equals, and in some cases exceeds, the expenses of the minor grades.

Leslie Pearson, the City Superintendent of Trenton, has been giving some attention to the high school problem, and in discussing it he said: "The management of the school is a two-sided problem. It has its educational and theoretical side, and it has its business side. The cost of schools are continually increasing, and will continue to increase, so that those who must arrange for the expenses will be continually confronted with problems. The expense for the running of a high school is one of the problems that will interest the future school legislators, because they are becoming more expensive each year."

In some communities, the maintenance of a high school will become a matter of grave consideration, because of the new law which produces the school revenue, based on the direct attendance, and not on the per capita, as formerly in some places, where there is a marked movement to select and parochial schools, the problem will become a serious one and may lead to some radical change of the existing law. The trouble in Orange and other places in the upper part of the State is that there is a tendency to leave the public school after the arrival of the pupils at the period for secondary education, and this is reducing the amount of the available school money.

State Superintendent C. T. Baxter when asked why he was rather surprised that a certain man should make a criticism on the cost of public schools, you can depend on it that when a community advances so far as to be able to establish a high school, it will also successfully maintain it. It is a fact that where you find high schools, there you find all departments of the schools well advanced.

I do not know what the trouble might be in Orange, but I know, as a general proposition, the high school is a necessity and the test of the intelligence of the community. Where a community cannot afford to maintain a high school they can join with the adjacent school district and maintain a high school at less financial burden. You will find at those who are in the general opinion about the cost of high schools. The State Board of Education aims to constantly improve the schools, but not to increase the expense.

J. B. Heston, the Deputy Superintendent of Public Instruction, when seen, stated that the complaint of the increased cost of high schools only comes from a few places, and that the cause of complaint in these few cases was due to purely local conditions. The policy of the State Board of Education has been to raise the high school to its highest point of proficiency, irrespective of the cost, that no complaint has ever come for money spent for educational purposes, and he doubted whether there ever would be. The nearer the high school was made a classical preparatory and technical school, the more the people would appreciate it and stand ready to support it.

### Health Boards' Powers.

The following act of the Legislature of this State became a law by the approval of the Governor on the 3d of April of this year:

"Whenever, within the limits of the territorial jurisdiction of any local board of this State, there shall be any person or persons suffering from any contagious, infectious or communicable disease, or from any other disease, the duty of the State Board of Health, if they shall deem it necessary or prudent to do, to cause a notice in writing, signed by the Secretary of said Board, to be sent to such local board requiring it to take such action as may be necessary for the restriction of the spread of such contagious, infectious or communicable disease, within such time as the said State Board by said notice may specify, and if such action shall not be taken by such local board within the time specified in such notice, then it shall be lawful for the State Board to apply to the Supreme Court for a writ of mandamus to compel such local board to take such action."